because of the recession, and we should not try to help people get a job.

People want a paycheck. Yes, we got to help those who are currently displaced by the horrible events of September 11 and the worsening economy that resulted, but ultimately we are going to get these people back to work. That is what they want, that is what they deserve, that is where they are going to get the dignity they want and the financial security they want.

On September 11 our economy got a whole lot worse. It was already struggling. Americans are now looking at this body for help. Not politics. They are looking for help, and we are going to try, and we are going to try, and try and try.

This is the third time that we have brought to the floor a balanced package that helps those who are displaced. In fact, it helps those who are displaced who have lost their jobs a lot more than the clean unemployment insurance legislation that the gentleman just proposed. It does more than extend for 13 weeks. It does more to take care of their health care.

We are going to hear more about this later, but what we are proposing is something much more generous for those who have been unemployed, but also, very importantly, to get those folks back to work. A million people have lost their jobs.

So we are going to try. We are going to try and try again. Maybe the third time is a charm. Maybe Valentine's Day will bring something special. Maybe we can show a little heart today and help people, not just with their unemployment, but for them to get back to work.

It does two things. First it helps get the consumer back in the business. It helps give people some more money back in their own pockets to get this economy going. The economists we have talked to, and we have talked to dozens of them, all agree. We need to get the consumer back into the business of buying and getting this economy going from the bottom up. It does that.

It helps those who did not get tax relief last year because they do not pay Federal income taxes. Who can use it more than those people? They are going to get out there and spend that money. We want to help them to do it. It also helps those who are middle-income American families by accelerating the tax relief we passed last spring.

Second, it incentivizes businesses to go out and create jobs. Now, when I am home talking to my small-business people, they are very excited about what is in this package. They want to see an immediate expensing of 30 percent of anything that they buy. That is going to help create jobs. Small businesses are going to benefit directly by this

This is not about politics; this is about jobs. This is a balanced package. I urge my colleagues to help every-

body, those who are unemployed, but also help those people who are currently employed whose jobs are at risk, to ensure that we can get people back to work and to do so quickly.

Mr. FROST. Mr. Speaker, I yield 3 minutes to the gentleman from Florida (Mr. HASTINGS), a member of the Committee on Rules.

Mr. HASTINGS of Florida. Mr. Speaker, I thank my good friend from Texas, the ranking member, for yielding time.

Two hundred billion dollars and 10 years later, I predict for you that this measure that we are going to vote on in this bad rule will not have given one child hope. I cannot imagine how much cynicism it took to name this the "Hope for Children Act."

Last night House Members diligently studied, debated and approved new campaign finance laws for America, and the Committee on Rules, the gentleman from Texas (Mr. Frost) and I and others, met at 11:30 at night and reported out a rule that the majority of Members did not see then and have not seen now. It is a bill that Members are being asked to vote on this morning before they or their staffs have even had a chance to read the text of the bill.

□ 1045

Yesterday afternoon, the talk was that the House was going to vote on an extension of unemployment benefits. That is what the Senate did. This is a plan that is both bipartisan and bicameral that we could pass. In addition, economists and labor experts alike have pointed out that the extension of unemployment benefits is a true economic stimulus.

However, the bill that Members are being asked to vote on today is not just an extension of unemployment benefits: that is something, as I said, that the Senate passed. Instead, the majority has taken an issue as important as the extension of unemployment benefits and wrapped it up in a blanket of tax cuts to those who need them least. This bill is a third example of how the majority insists on playing politics with American lives. It is Lent season that began on yesterday. Maybe you all ought to give up the stimulus package for Lent, because it is not going to pass the Senate, and everybody over there and over here knows that.

At a time when our country's unemployment level is the highest it has been in more than a decade and workers who lost their job in the wake of September 11 will exhaust their 26 weeks of unemployment and insurance benefits beginning mid-March, it is shameful that Congress has not acted. The fact of the matter is, if this bill is approved, it will never go to President Bush's desk. Unemployment benefits will not be extended. On the contrary, the bill will return to the other body where it will meet its death and all of us know that.

My grandmother used to let me listen to a program on the radio called

"Let's Pretend" and that is exactly what we are doing here. I do not know when it is that we stopped pretending. The gentlewoman from Pennsylvania (Ms. HART) on that side and myself introduced H.R. 2946 that provides for human needs, dealing with education for health care coverage and providing a quality education for these children that this bill is supposed to give some hope to. Our bill extends unemployment and health care benefits, while also providing job training.

Mr. Speaker, we talk about jobs. Evidently that \$500 tax cut did not get to K-Mart and Toys-R-Us to be spent by us, because they seem not to be doing business so well.

We have opportunity, Mr. Speaker, to help Americans fulfill their human needs. Defeat this rule.

Mr. HASTINGS of Washington. Mr. Speaker, I am pleased to yield 1½ minutes to the gentleman from Pennsylvania (Mr. GEKAS).

Mr. GEKAS. Mr. Speaker, I thank the gentleman for yielding me time.

Had we had an opportunity to try to amend this bill that this rule provides for, I would have offered an amendment to lift the income tax on the unemployment compensation that many people have been receiving and, nevertheless, have to pay tax on it. Because of a quirk in the law of 1986, those unemployment benefits, the ones which we are discussing here today, are taxable.

My amendment to this rule would have provided for repealing the tax and make it retroactive through the year 2001. Why? Because in 2001, we began to see a creep-up of unemployment compensation claims as a result of the layoffs that were occurring. And that became exacerbated on September 11 and, what followed, because even more people, by the exigencies of what happened there, applied for unemployment compensation.

So what I plan to do is to entice all of my colleagues to get on a bill that we have introduced to reduce and to eliminate the taxes on unemployment compensation. This has an additional double benefit. If we remove the income taxes from the unemployment compensation benefits back to 2001, it constitutes a tax cut. That is an absolute tax cut in the image of what the President needs to stimulate the economy, because it will be cash remaining in people's pockets, especially those who are unemployed and are on unemployment compensation. Secondly, it is the fair and right thing to do. Why should we see a situation in which a person receives an unemployment compensation check and then has to pay tax on it?

Mr. FROST. Mr. Speaker, I yield 5 minutes to the distinguished gentleman from New York (Mr. RANGEL), the ranking member of the Committee on Ways and Means.

(Mr. RANGEL asked and was given permission to revise and extend his remarks.)

Mr. RANGEL. Mr. Speaker, I have been in this august body with great